

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA : **CRIMINAL NO.** _____
v. : **DATE FILED:** _____
FRIDAY JAMES : **VIOLATIONS:**
26 U.S.C. Section 7206(2) - 27 counts))

INDICTMENT

COUNTS ONE THROUGH TWENTY-SEVEN

THE GRAND JURY CHARGES THAT:

At all times relevant to this indictment, unless otherwise indicated:

1. The Internal Revenue Service (“IRS”) was an agency of the United States Department of Treasury responsible for administering and enforcing the tax laws of the United States.

2. Defendant FRIDAY JAMES was a tax return preparer in the Eastern District of Pennsylvania and the owner of Frika Tax Services. During tax years 2008 and 2009, defendant FRIDAY JAMES prepared tax returns for a number of wage earners living within the Eastern District of Pennsylvania.

The First Time Home Buyer’s Credit

3. For first-time home buyers in the United States who purchased homes after April 8, 2008, a refundable tax credit, known as the First Time Home Buyer’s Credit (“FTHBC”), could be claimed by using IRS Form 5405, which was required to be filed with the home buyer/taxpayer’s federal income tax return. As a refundable credit, a tax filer could obtain